
Perfins in State Revenues

By Chuck Spaulding (#2355)

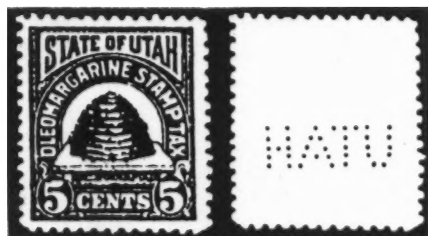
Editor's Note: The following article is reworked one pager by Chuck originally printed in the State Revenue News, 3rd Quarter 2001, Page 10. Discussion of the Maryland wine and liquor stamps was eliminated since Chuck has already given this subject fuller coverage in recent PBs. Also, having heard nothing negative on the use of 'perfins' for patterns in revenues – I (not Chuck) am editing Chuck's note to reflect this (finally!!!) consistent usage of the word.

Many perfin patterns are found only in state revenue stamps.

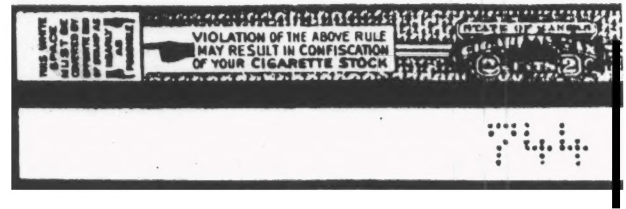
The perforated numbers illustrated immediately below are found only in Washington DC beverage tax stamps. We have found many different numbers perforated in these stamps. However there is a mystery associated with these perforations. The stamps in which they are found always have a rubber stamped number on the face of the stamp that is different from the perforated number. What do the two different numbers represent?



The perfin UTAH has been found only in Utah's oleomargarine and cigarette stamps.



States like Kansas used perforated numbers in their cigarette tax stamps. An example is shown next.



Perfins have been found in state beer stamps since they were first issued. This is the result of a 1902 federal law that required breweries to perforate federal beer stamps. We estimate that there should be more than 2,000 and possibly even more than 3,000 different perfin designs to be discovered in state and federal beer stamps.

Perhaps the most common revenue stamps of all are the New York state stock transfer stamps. Perfins are very common in these stamps, used on stockbroker sales slips to pay the state tax that was required on these transactions. These sales slips have been our primary source for identifications of users, and we are always on the lookout for them. We believe that with more research and help we should discover most of the designs and be able to identify their users.



Please contact me (see last page) with any help you have to offer. All contributors to the catalog of revenue perfins will be acknowledged in the final catalog

